



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-127895-14]

RIN 1545-BM33

Dividend Equivalents From Sources Within the United States; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury

ACTION: Cancellation of a notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed regulations providing guidance to nonresident alien individuals and foreign corporations that hold certain financial products providing for payments that are contingent upon or determined by reference to U.S. source dividend payments.

DATES: The public hearing originally scheduled for January 15, 2016 at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Oluwafunmilayo Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 317-6901 (not a toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking by cross-reference to temporary regulations and a notice of public hearing that appeared in the **Federal Register** on September 18, 2015 (80 FR 56415) announced that a public hearing was scheduled for January 15, 2016, at 10 a.m. in the IRS Auditorium, Internal Revenue

Building, 1111 Constitution Avenue, NW. Washington, DC. The subject of the public hearing is under section 871(m) of the Internal Revenue Code.

The public comment period for these regulations expired on December 17, 2015. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of December 28, 2015, no one has requested to speak. Therefore, the public hearing scheduled for January 15, 2016 at 10 a.m. is cancelled.

Martin V. Franks
Chief
Publications and Regulations Branch
Legal Processing Division
Associate Chief Counsel
(Procedure and Administration)